

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frankton-Lapel Community Schs (5245)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$42,896	\$69,793	\$122,602	n/a	186%	76%
	11100 Regular Programs; Elementary	\$2,714,620	\$3,112,170	\$3,000,536	\$3,175,600	17%	2%	6%
	11200 Regular Programs; Middle/Junior High	\$636,663	\$542,722	\$494,700	\$581,400	-9%	7%	18%
	11300 Regular Programs; High School	\$1,590,957	\$2,116,188	\$1,968,635	\$2,264,600	42%	7%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$18,743	\$89,723	\$139,418	n/a	> 500%	55%
	11420 Vocational Education; Agriculture B	\$57,969	\$35,832	\$33,453	\$37,024	-36%	3%	11%
	11450 Vocational Education; Consumer and Homemaking	\$112,829	\$112,128	\$112,607	\$122,355	8%	9%	9%
	12100 2007 Account Code - Gifted and Talented	\$34,247	\$34,709	\$134,069	\$91,059	166%	162%	-32%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,905	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$86,151	\$182,012	\$203,604	\$208,124	142%	14%	2%
	12230 Mental Disabilities; Severe Mental Disabilities	\$4,047	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,668	\$200	\$1,294	\$499	-70%	150%	-61%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$8,717	\$12,249	\$43,914	\$41,067	371%	235%	-6%
	12510 Culturally Different; Communication Disorders	\$94,775	\$13,885	\$70,574	\$73,700	-22%	431%	4%
	12520 Culturally Different; Compensatory	\$6,497	\$15,586	\$16,000	\$28,410	337%	82%	78%
	12610 Learning Disability	\$50,319	\$105,231	\$105,094	\$92,104	83%	-12%	-12%
	12710 Equal Opportunity At Risk	\$88,478	\$115,222	\$104,134	\$127,364	44%	11%	22%
	12810 Special Education Preschool	\$20,532	\$31,920	\$50,930	\$68,503	234%	115%	35%
	12900 Other Special Programs	\$27,775	\$71,514	\$119,107	\$138,265	398%	93%	16%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$600	\$0	\$186	\$0	-100%	n/a	-100%
	14100 Summer School Programs; Elementary	\$2,935	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$36,386	\$29,894	\$24,730	\$40,639	12%	36%	64%
	16100 Remediation Testing	\$30,423	\$64,738	\$105,018	-\$35,184	-216%	-154%	-134%
	16200 Preventive Remediation	\$37,118	\$54,888	\$64,673	\$36,984	0%	-33%	-43%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,594	\$14,192	\$20,026	\$19,813	200%	40%	-1%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$217,390	\$72,634	\$73,830	\$77,020	-65%	6%	4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$607,783	\$312,119	\$331,091	\$523,820	-14%	68%	58%
	22210 Library/Media Services; Service Area Direction	\$54,536	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$131,607	\$151,963	\$117,193	\$137,546	5%	-9%	17%
	22230 Library/Media Services; Audiovisual	\$1,156	\$462	\$430	\$1,170	1%	153%	172%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$9,926	\$0	\$267,572	\$81,123	> 500%	n/a	-70%
	24100 Office of The Principal	\$692,295	\$699,438	\$703,481	\$839,276	21%	20%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$171,071	\$273,465	\$192,774	\$225,373	32%	-18%	17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,622	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$12,004	\$0	\$14,500	n/a	21%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$243,258	\$426,737	\$434,826	\$228,288	-6%	-47%	-47%
Student Academic Achievement Total		\$7,790,944	\$8,675,741	\$8,953,999	\$9,526,367	22%	10%	6%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$181,443	\$149,323	\$151,679	\$142,608	-21%	-4%	-6%
	21320 Health Services; Medical Services	\$176	\$10,854	\$178	\$3,747	> 500%	-65%	> 500%
	21340 Health Services; Nurse Services	\$44,001	\$89,679	\$103,662	\$115,007	161%	28%	11%
	21810 Special Education Administration; Service Area Direction	\$46,435	\$63,986	\$63,561	\$70,221	51%	10%	10%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$452	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,237	\$31,240	\$15,013	\$26,947	272%	-14%	79%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,555	\$41,894	\$35,720	\$29,834	437%	-29%	-16%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,000	\$2,500	\$2,500	n/a	25%	0%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$88,173	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$22,024	\$15,347	\$15,708	\$16,627	-25%	8%	6%
	23120 Board of Education; Service Area Assistants	\$34,271	\$38,547	\$38,887	\$40,567	18%	5%	4%
	23190 Board of Education; Other Governing Body Services	\$152	\$6,564	\$5,718	\$6,000	> 500%	-9%	5%
	23210 Executive Administration; Office of The Superintendent	\$215,345	\$247,521	\$252,459	\$286,696	33%	16%	14%
	23220 Executive Administration; Community Relations	\$4,962	\$806	\$4,037	\$15,484	212%	> 500%	284%
	23290 Executive Administration; Other Executive Administration Services	\$12,339	\$9,366	\$8,464	\$3,711	-70%	-60%	-56%
	24900 Other Support Services, School Administration	\$5	\$0	\$0	\$0	-100%	n/a	n/a
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$334,726	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frankton-Lapel Community Schs (5245)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$100,733	\$207,761	\$78,361	n/a	-22%	-62%
Student Instructional Support Total		\$573,945	\$807,861	\$905,347	\$1,261,660	120%	56%	39%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,081	\$13,330	\$16,940	\$32,025	352%	140%	89%
	23160 Board of Education; Promotion Expenses	\$4,582	\$34,115	\$28,256	\$17,366	279%	-49%	-39%
	23230 Executive Administration; Staff Relations and Negotiations	\$88	\$0	\$0	\$0	-100%	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$360	\$20,168	\$13,095	n/a	> 500%	-35%
	25160 Fiscal Services; Financial Accounting	\$60	\$710	\$785	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$3,105	\$79,465	\$30,316	\$36,827	> 500%	-54%	21%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,458	\$2,314	\$1,191	\$3,874	-13%	67%	225%
	25196 Other Fiscal Services; Cash Change	\$72	\$0	\$0	\$0	-100%	n/a	n/a
	25199 Other Fiscal Services; Other	\$7,675	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$601	\$358	\$0	\$159	-74%	-56%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,235	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$811,500	\$1,083,371	\$1,061,643	\$1,501,402	85%	39%	41%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$250	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$187,863	\$119,638	\$141,730	\$196,112	4%	64%	38%
	26499 2007 Account Code - Other	\$0	\$79,210	\$115,402	\$52,434	n/a	-34%	-55%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$205	\$0	\$2,966	\$0	-100%	n/a	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$27,497	\$27,563	\$29,482	n/a	7%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$56,651	\$159,696	\$140,676	\$110,127	94%	-31%	-22%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$812	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$66,688	\$78,316	\$76,011	\$80,287	20%	3%	6%
	27100 Student Transportation; Vehicle Operation	\$390,644	\$753,160	\$775,392	\$950,498	143%	26%	23%
	27200 Student Transportation; Monitoring Services	\$4,452	\$0	\$0	\$907	-80%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,158	\$159,172	\$169,872	\$245,724	115%	54%	45%
	27400 Student Transportation; Purchase of School Buses	\$340,627	\$228,316	\$192,809	\$183,296	-46%	-20%	-5%
	27500 Student Transportation; Insurance on Buses	\$17,269	\$40,199	\$36,135	\$29,175	69%	-27%	-19%
	27900 Student Transportation; Other Student Transportation Services	\$16,195	\$20,453	\$16,324	\$13,114	-19%	-36%	-20%
	31100 Food Services Operations; Service Area Direction	\$22,871	\$33,241	\$33,470	\$36,023	58%	8%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$202,541	\$288,471	\$274,907	\$349,922	73%	21%	27%
	31400 Food Services Operations; Food Purchases	\$232,331	\$311,555	\$344,640	\$326,485	41%	5%	-5%
	31900 Other Food Services	\$1,466	\$2,732	\$1,286	\$5,552	279%	103%	332%
	33200 Community Recreation	\$6,698	\$12,604	\$8,184	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$128,399	\$255,645	\$259,522	\$241,102	88%	-6%	-7%
	33940 Child Care Services	\$4,252	\$190,447	\$187,032	\$137,057	> 500%	-28%	-27%
	33990 Other Community Services; Other	\$8,134	\$1,098	\$3,691	\$119,653	> 500%	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,053	\$36,085	\$7,085	\$1,686	60%	-95%	-76%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$32,867	\$33,855	\$79,726	n/a	143%	135%
Overhead and Operational Total		\$2,674,017	\$4,044,425	\$4,007,849	\$4,793,107	79%	19%	20%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,330	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$464,244	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$213,293	\$38,401	\$10,295	\$55,677	-74%	45%	441%
	45100 Building Acquisition, Construction and Improvements	\$157,858	\$284,063	\$235,575	\$436,480	177%	54%	85%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,416	\$17,584	\$7,816	n/a	22%	-56%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$521,239	\$317,565	\$105,558	\$294,683	-43%	-7%	179%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$66,335	\$143,232	\$129,599	\$234,091	253%	63%	81%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$165,000	\$175,000	\$185,000	n/a	12%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$29,341	\$72,458	\$65,651	\$57,950	98%	-20%	-12%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,248,024	\$2,545,000	\$2,753,500	\$4,288,500	244%	69%	56%
	54200 2007 Account Code - Common School Fund	\$91,591	\$137,982	\$127,724	\$81,235	-11%	-41%	-36%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$89,247	n/a	n/a	n/a
Nonoperational Total		\$2,793,256	\$3,710,115	\$3,620,488	\$5,730,678	105%	54%	58%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$114,157	\$102,310	\$114,516	\$56,564	-50%	-45%	-51%
	26492 2007 Account Code - Social Security	\$620,613	\$750,990	\$757,748	\$383,039	-38%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$30,588	\$59,802	\$48,557	\$19,586	-36%	-67%	-60%
	26494 2007 Account Code - Group Insurance	\$1,162,970	\$1,597,047	\$1,685,876	\$1,157,426	0%	-28%	-31%
	26496 2007 Account Code - Unemployment Compensation	\$1,109	\$2,442	\$2,632	\$3,271	195%	34%	24%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$130,980	\$38,271	\$75,947	n/a	-42%	98%
prorated Total		\$1,929,438	\$2,643,571	\$2,647,600	\$1,695,834	-12%	-36%	-36%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$9,091,523	\$10,636,647	\$10,839,940	\$10,768,862	18%	1%	-1%
Student Instructional Support	\$676,264	\$999,009	\$1,130,472	\$1,387,223	105%	39%	23%
Overhead and Operational	\$3,199,825	\$4,535,942	\$4,544,383	\$5,120,883	60%	13%	13%
Nonoperational	\$2,793,988	\$3,710,115	\$3,620,488	\$5,730,678	105%	54%	58%
Grand Total	\$15,761,600	\$19,881,713	\$20,135,282	\$23,007,646	46%	16%	14%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
57.7%	53.5%	53.8%	46.8%
4.3%	5.0%	5.6%	6.0%
20.3%	22.8%	22.6%	22.3%
17.7%	18.7%	18.0%	24.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.0%	58.5%	59.4%	52.8%